



FY 2020 PRELIMINARY LAPSING AND NONLAPSING BALANCES

EXECUTIVE APPROPRIATIONS COMMITTEE
STAFF: BRIAN WIKLE

ISSUE BRIEF

SUMMARY

As of October 30, 2020, the Division of Finance calculates that state agencies will lapse \$13.0 million back to the General Fund and Education Fund and \$784.7 million back to other funds at the end of FY 2020. The preliminary numbers also indicate that state agencies and public education will carry \$486.0 million from FY 2020 to FY 2021 as nonlapsing balances. The FY 2020 preliminary nonlapsing balances are approximately 2.5 percent of total appropriations for operating and capital budgets—the 10-year low—as compared to the 10-year high of approximately 4.0 percent in FY 2019.

TABLES AND CHARTS

Table 1 on page 2 shows operating and capital budget information for state agencies, and subsequent charts show historical operating and capital budget data at the appropriations subcommittee level.

Table 1 contains preliminary numbers from the Division of Finance for state agency closing nonlapsing and lapsing balances for FY 2020. The Division is in the process of closing out accounts and finalizing numbers for FY 2020. Amounts reported in this table may change. In addition, the State Auditor will complete an audit by November and could make corrections or changes. The table contains three sections:

1. FY 2019 nonlapsing balances;
2. FY 2020 nonlapsing balances; and
3. FY 2020 lapsing balances.

Nonlapsing balances represent approval given by the Legislature to an agency to carry spending authority forward from one fiscal year to another. The Legislature must explicitly authorize such carry-forward either in intent language or statute. Closing nonlapsing balances in FY 2020 become beginning nonlapsing balances in FY 2021.

Lapsing balances represent spending authority not used by an agency in a given fiscal year or carried forward to the next fiscal year. This authority lapses back to the funding sources from which it came. For the purposes of this report, lapsing funds are either unrestricted funds (General and Education Funds) or restricted funds (Other Lapsing Balance). Figures 1 through 10 illustrate the history of nonlapsing balances by appropriations subcommittee. The figures are as follows:

1. All subcommittees (page 3);
2. Business, Labor, and Economic Development (page 3);
3. Executive Appropriations (page 4);
4. Executive Offices and Criminal Justice (page 4);
5. Higher Education (page 5);
6. Infrastructure and General Government (page 5);
7. Natural Resources, Agriculture, and Environmental Quality (page 6);
8. Public Education (page 6);
9. Retirement and Independent Entities (page 7); and
10. Social Services (page 7).

Table 1: FY 2019 Preliminary Lapsing and Nonlapsing Balances

Agency Name	FY 2019 Nonlapsing Balances			FY 2020 Nonlapsing Balances			FY 2020 Lapsing Balances	
	Nonlapsing Balance	Operating and Capital Total Budget	Pct of Total	Preliminary ^a Nonlapsing Balance	Operating and Capital Revised Est Budget	Pct of Total	Preliminary ^a GF/EF Lapsing Balance	Preliminary ^a Other Lapsing Balance
Administrative Services	(4,193,200)	32,875,100	12.8%	(18,622,000)	327,066,100	5.7%	0	(17,560,800)
Agriculture	(4,537,600)	40,335,214	11.2%	(4,426,000)	46,662,500	9.5%	(89,000)	(968,300)
Alcoholic Beverage Control	(576,800)	53,864,600	1.1%	(736,500)	59,239,100	1.2%	0	(180,496,500)
Attorney General	(2,878,300)	59,226,600	4.9%	(1,478,200)	57,830,300	2.6%	0	(99,700)
Board of Pardons and Parole	(500,000)	5,575,700	9.0%	(800,000)	6,934,200	11.5%	(124,400)	0
Capitol Preservation Board	(53,598,700)	61,099,400	87.7%	0	5,843,800	0.0%	0	0
Career Service Review Office	(15,600)	298,600	5.2%	(29,400)	274,500	10.7%	0	0
Commerce	(13,262,600)	29,664,900	44.7%	(14,637,100)	42,676,200	34.3%	(164,500)	(223,700)
Corrections	(10,179,400)	328,078,100	3.1%	(12,875,800)	344,467,000	3.7%	(41,200)	(9,100)
Courts	(3,675,900)	59,327,700	6.2%	(4,803,400)	175,704,900	2.7%	(1,019,600)	(5,965,800)
Davis Technical College	0	17,988,100	0.0%	(2,426,600)	20,828,200	11.7%	0	0
Debt Service	(20,541,000)	392,258,500	5.2%	Not Available	479,485,400	NA	Not Available	Not Available
Dixie State University	(3,597,200)	72,652,700	5.0%	(2,983,200)	76,951,900	3.9%	0	0
Economic Development	(13,611,500)	67,654,700	20.1%	(19,330,300)	83,419,500	23.2%	(23,200)	(858,200)
Environmental Quality	(7,476,700)	62,107,700	12.0%	(5,154,500)	85,218,200	6.0%	0	(1,479,700)
Financial Institutions	0	6,711,400	0.0%	0	8,101,900	0.0%	0	(967,600)
Governor's Office	(14,612,500)	69,417,600	21.1%	(14,104,900)	114,349,200	12.3%	(53,700)	(1,202,200)
Health	(19,353,100)	3,371,487,800	0.6%	(10,087,700)	4,901,236,600	0.2%	0	(104,888,000)
Heritage and Arts	(6,701,100)	31,230,400	21.5%	(6,045,700)	45,486,400	13.3%	(2,000)	(133,000)
Human Resource Mgmt.	(32,600)	187,700	17.4%	0	255,000	0.0%	(20,100)	0
Human Services	(3,269,500)	834,862,000	0.4%	(18,182,900)	964,825,300	1.9%	(514,300)	(8,930,700)
Insurance	(4,336,400)	11,731,300	37.0%	(4,177,000)	14,440,400	28.9%	0	(121,800)
Juvenile Justice Services	(7,000,000)	85,956,900	8.1%	(2,000,000)	109,437,800	1.8%	0	(1,216,500)
Labor Commission	0	14,182,600	0.0%	0	15,434,900	0.0%	(2,000)	(1,345,600)
Legislature	(15,065,600)	33,786,700	44.6%	(3,691,800)	33,563,700	11.0%	0	0
Minimum School Program	(56,831,800)	4,383,104,600	1.3%	(44,084,900)	4,781,838,300	0.9%	0	(61,900)
Natural Resources	(47,182,200)	258,947,600	18.2%	(41,958,800)	303,931,100	13.8%	(1,376,900)	(13,085,500)
Off. of Energy Development	(1,866,500)	3,565,900	52.3%	(1,369,300)	4,843,600	28.3%	0	(152,100)
Office of the State Auditor	(146,000)	6,636,600	2.2%	(23,500)	7,451,700	0.3%	0	0
Public Lands Office	(4,000,000)	4,979,500	80.3%	(2,329,900)	5,748,400	40.5%	(76,200)	(55,500)
Public Safety	(30,941,400)	190,562,700	16.2%	(31,771,300)	346,435,100	9.2%	0	(6,257,400)
Public Service Commission	(835,300)	2,474,900	33.8%	(957,100)	2,765,700	34.6%	(15,300)	0
Salt Lake Comm. College	(6,492,000)	160,014,600	4.1%	(9,077,300)	167,143,100	5.4%	0	0
School & Inst Trust Fund Off	0	903,900	0.0%	Not Available	1,243,600	NA	Not Available	Not Available
School & Inst Trust Lands	0	13,885,900	0.0%	0	21,429,100	0.0%	0	0
School Building Programs	0	33,249,700	0.0%	0	33,249,700	0.0%	0	0
Snow College	(2,509,300)	45,965,900	5.5%	(3,283,000)	41,426,600	7.9%	0	0
Southern Utah University	(6,629,400)	91,259,600	7.3%	(8,554,200)	97,310,300	8.8%	0	0
State Board of Education	(87,438,500)	575,037,300	15.2%	(99,474,500)	641,840,800	15.5%	0	(261,700)
State Board of Regents	(4,888,800)	50,651,100	9.7%	(3,514,000)	86,204,900	4.1%	0	0
State Treasurer	(193,300)	3,834,000	5.0%	(250,000)	4,530,300	5.5%	(98,400)	(219,000)
Tax Commission	(1,728,100)	93,290,200	1.9%	(1,122,100)	101,981,800	1.1%	(4,831,500)	(714,000)
Technology Services	(671,100)	5,240,100	12.8%	(669,000)	5,741,600	11.7%	0	0
Transportation	(5,022,000)	1,408,954,700	0.4%	(7,480,900)	1,832,652,800	0.4%	0	(416,164,200)
Utah Basin Tech. College	0	8,564,400	0.0%	(576,400)	10,214,100	5.6%	0	0
University of Utah	(59,178,800)	626,541,300	9.4%	(44,206,500)	691,781,200	6.4%	(40,600)	0
USTAR	(11,404,400)	10,779,700	105.8%	0	4,442,800	0.0%	(4,538,100)	0
Utah Communications Auth.	0	31,766,600	0.0%	0	28,179,100	0.0%	0	(263,200)
Utah Education Network	(17,935,100)	52,867,100	33.9%	0	64,046,700	0.0%	0	0
Utah National Guard	(153,900)	77,235,000	0.2%	(1,540,600)	66,980,800	2.3%	0	0
Utah State University	(42,147,200)	384,777,900	11.0%	(11,722,800)	392,982,100	3.0%	0	0
Utah Valley University	(23,259,900)	258,304,800	9.0%	(13,517,600)	262,762,500	5.1%	0	0
Veterans' and Military Aff.	(547,300)	5,215,500	10.5%	(309,400)	5,730,200	5.4%	0	(12,500)
Weber State University	(4,247,100)	168,923,600	2.5%	(3,528,000)	171,763,000	2.1%	0	0
Workforce Services	(14,245,300)	769,814,600	1.9%	(8,046,400)	1,203,300,100	0.7%	(600)	(20,939,600)
Total	(639,510,000)	15,469,911,314	4.1%	(485,960,500)	19,409,684,100	2.5%	(13,031,600)	(784,653,800)

a. Numbers are preliminary from the Division of Finance and will not be finalized until audited by the State Auditor.

Figure 1: Nonlapsing Balances – All Subcommittees

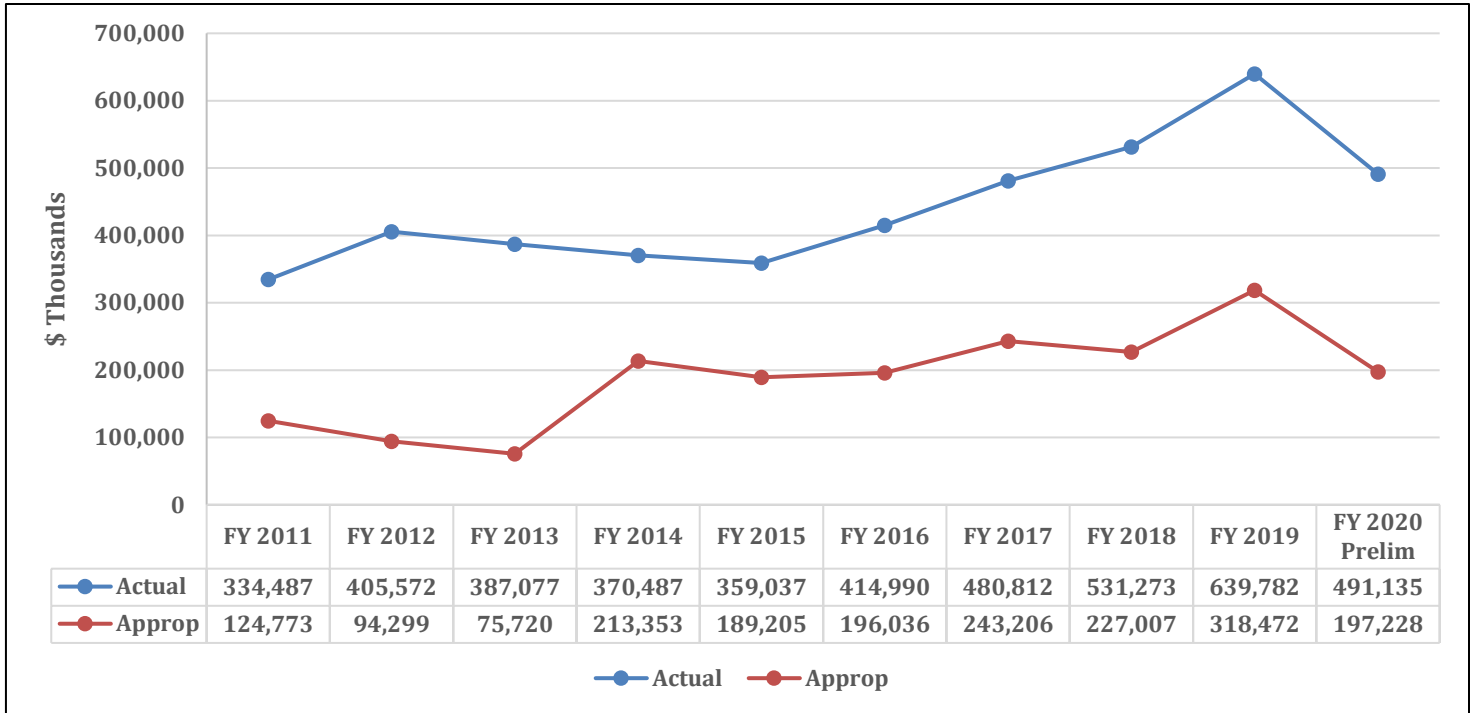


Figure 2: Nonlapsing Balances – Business, Economic Development, and Labor

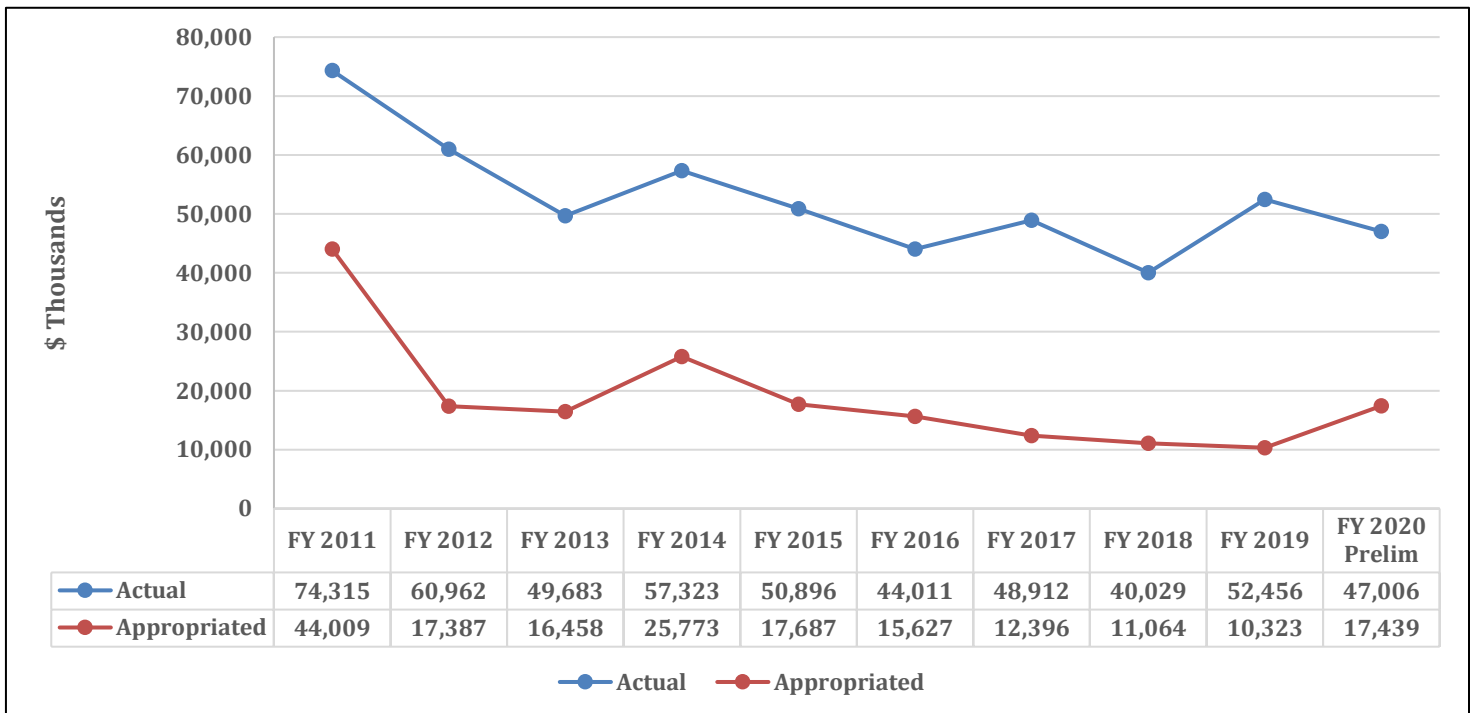


Figure 3: Nonlapsing Balances – Executive Appropriations

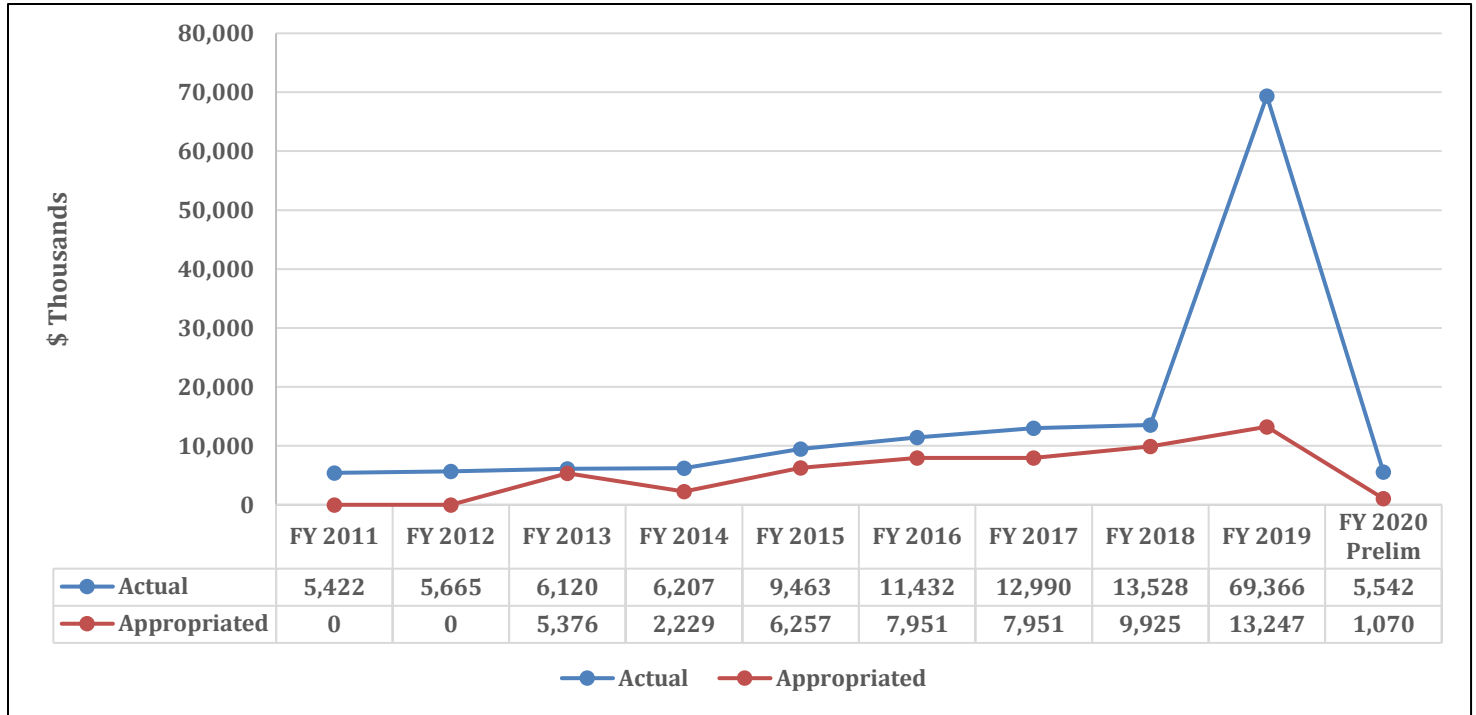


Figure 4: Nonlapsing Balances – Executive Offices and Criminal Justice

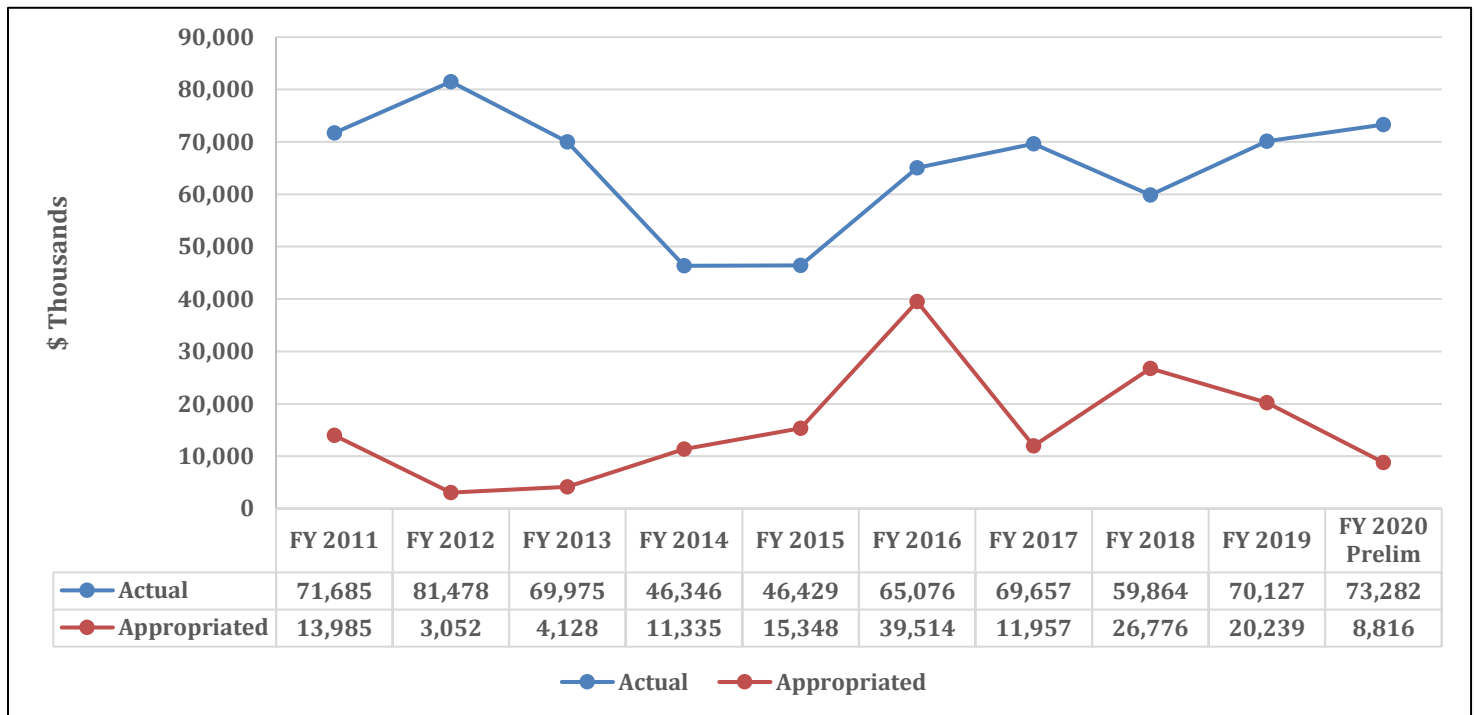


Figure 5: Nonlapsing Balances – Higher Education

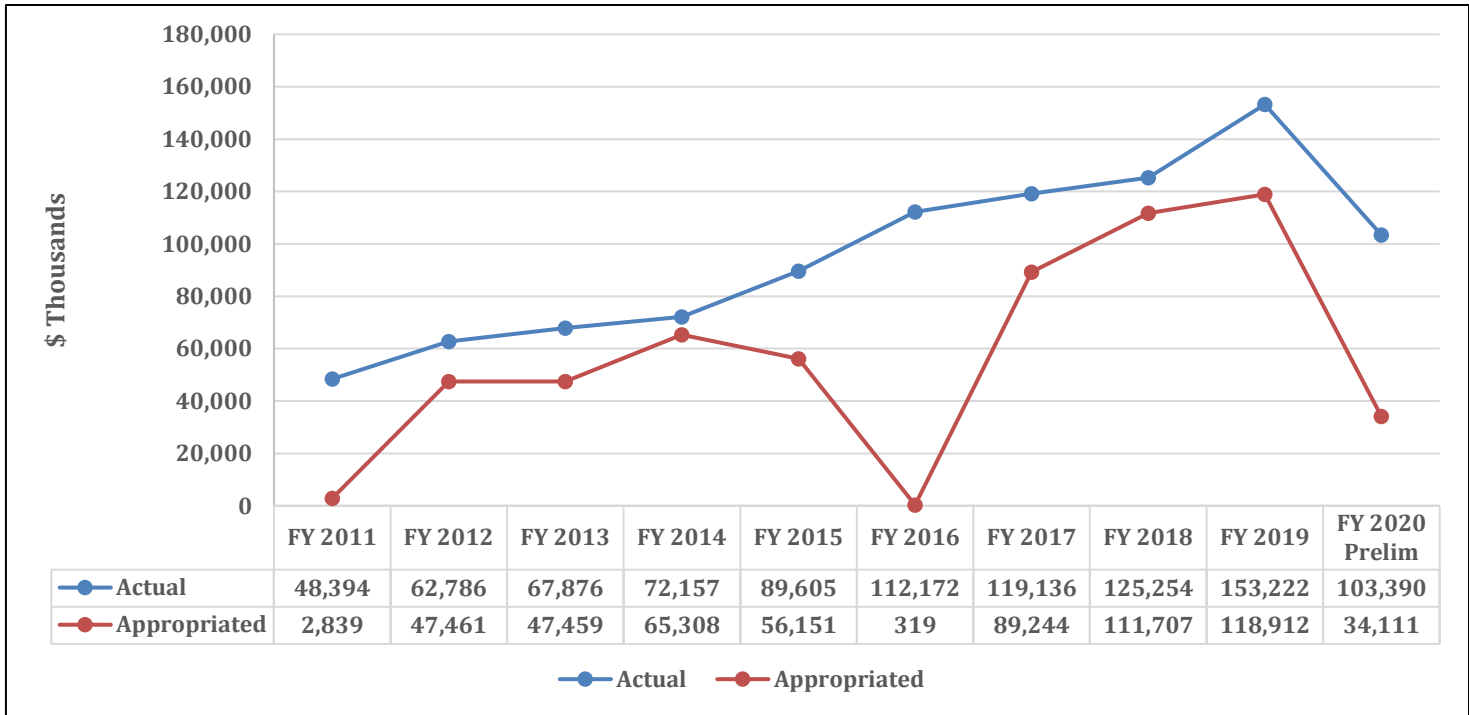


Figure 6: Nonlapsing Balances – Infrastructure and General Government

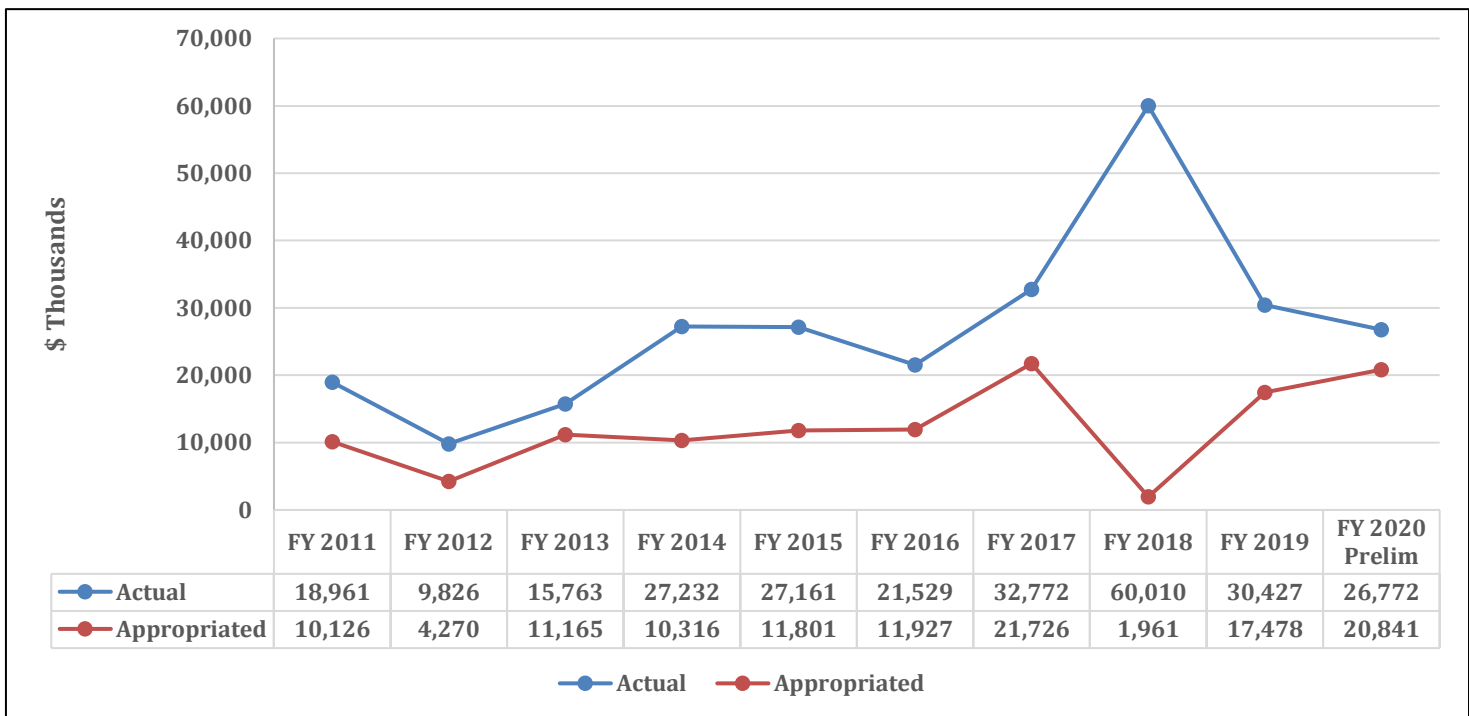


Figure 7: Nonlapsing Balances – Natural Resources, Agriculture, and Environmental Quality

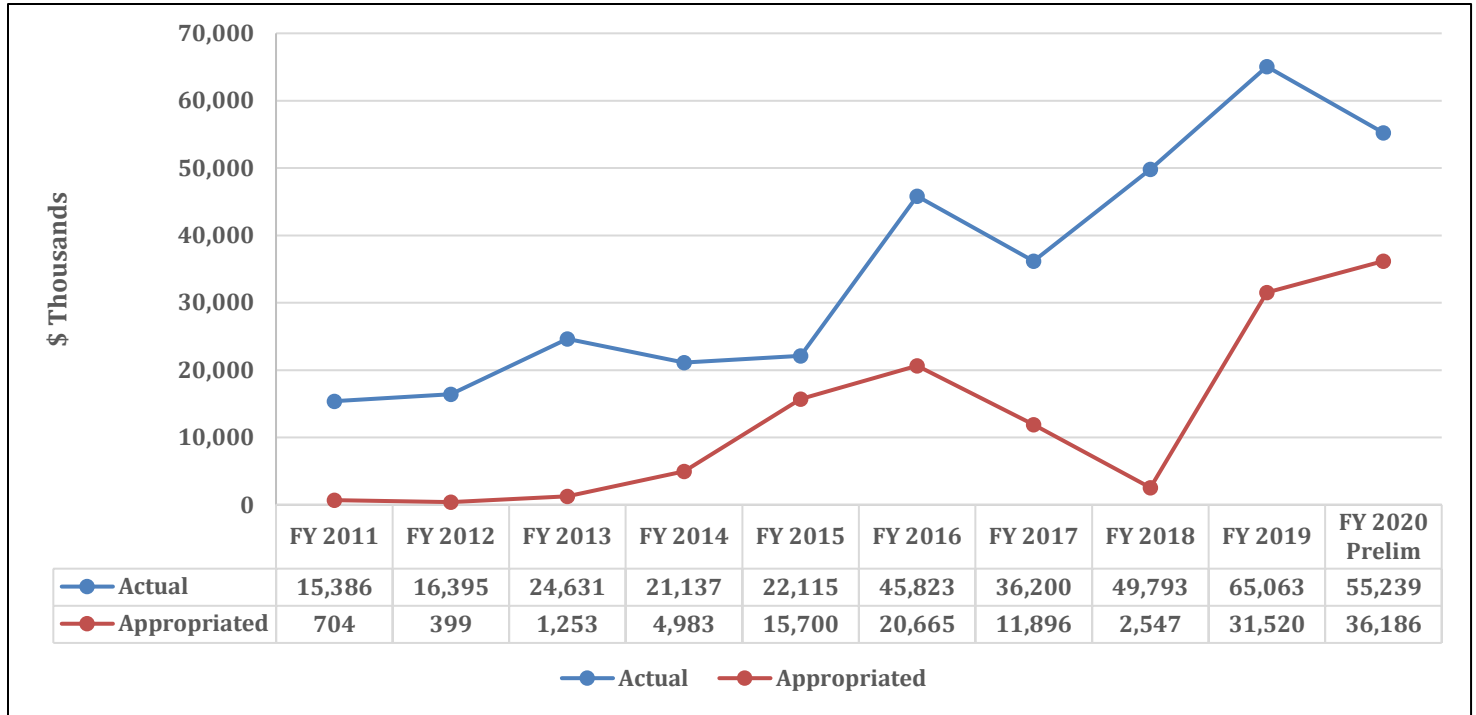


Figure 8: Nonlapsing Balances – Public Education

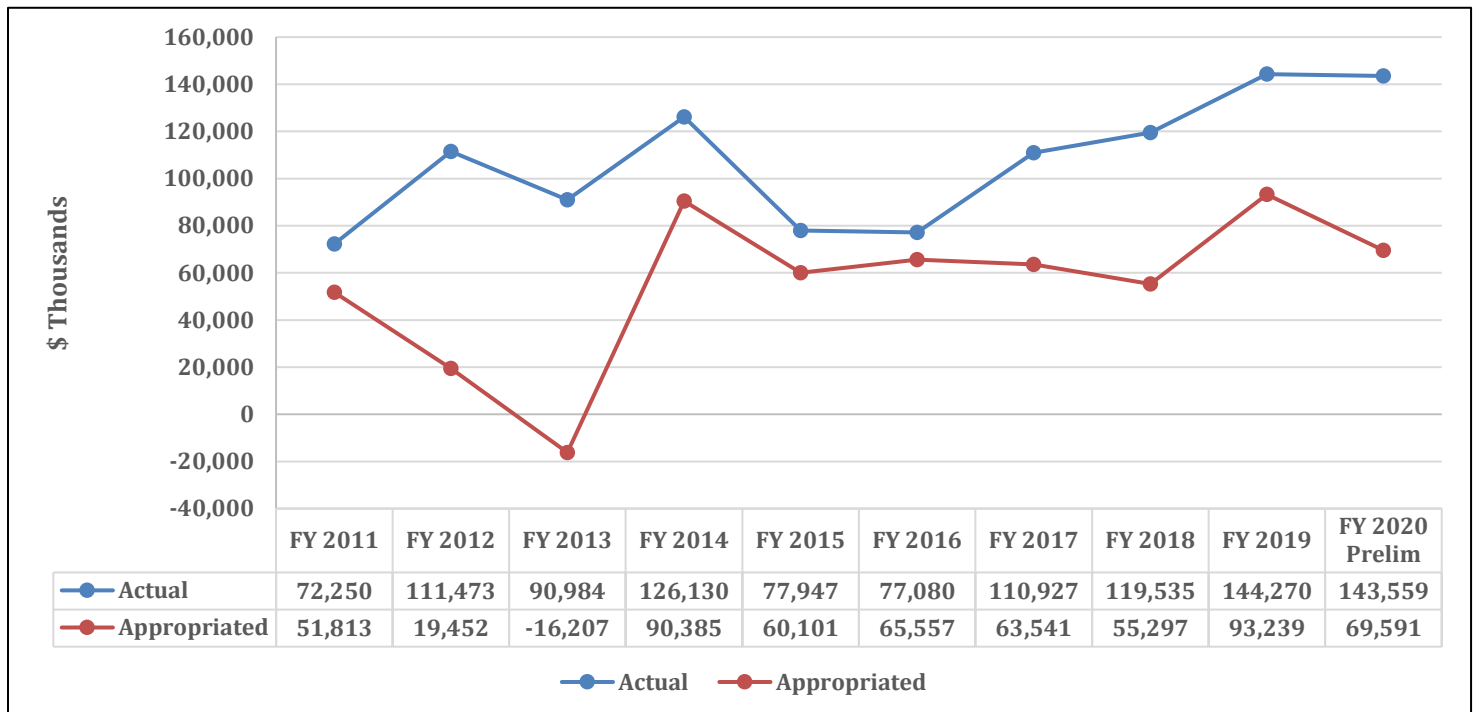


Figure 9: Nonlapsing Balances – Retirement and Independent Entities

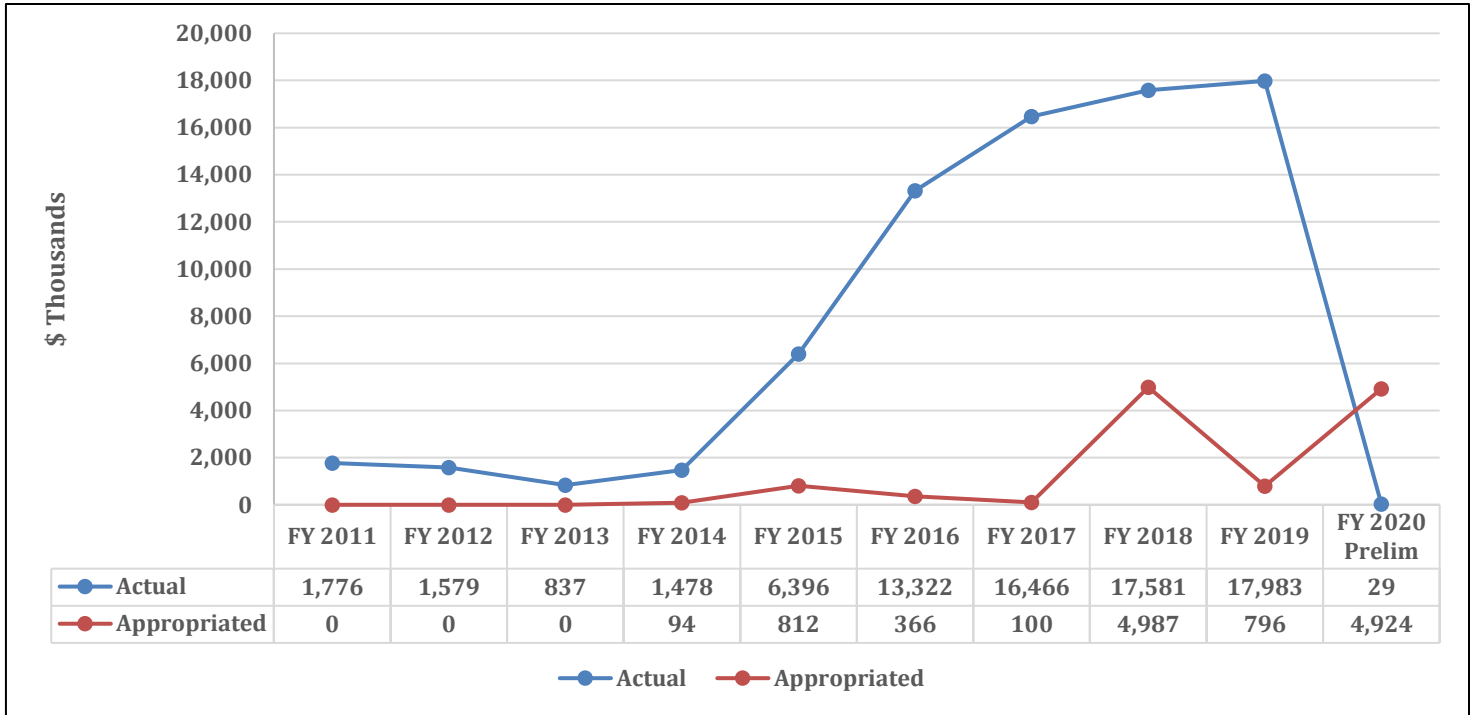


Figure 10: Nonlapsing Balances – Social Services

